

# INTER-OFFICE MEMORANDUM

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Office of the Director

**TO:** Chief Executive Officers **DATE:** March 13, 2002  
State Departments and Agencies

**FROM:** Lawrence C. Franklin, Jr., State Controller

**SUBJECT:** **UNCOLLECTIBLE ACCOUNTS AS OF JUNE 30, 2001**

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Please forward a list of uncollectible accounts and the detail of in-house collection procedures ***on or before April 19, 2002*** to the Office of Accounts and Control, One Capitol Hill, Providence, RI 02908-5883. Standardized Form AR-1 is to be used to report uncollectible accounts (form enclosed).

A new form has been added to the report: Form AR-1c, entitled "Summary Aging of Accounts Receivable". You should complete and return this form with the others when requesting a write-off of accounts receivable. You should include those accounts that you are requesting to be written off in the aging. (You can pick a cut-off date to present this information.)

If you have no uncollectible amounts, please reply as such.

/hh  
Enclosures  
CEO:02-01

State of Rhode Island  
Department of Administration

OFFICE OF ACCOUNTS AND CONTROL

**REPORT OF UNCOLLECTIBLE ACCOUNTS RECEIVABLE**

It has been determined that the following listed claims for moneys due to the State are uncollectible and that all means of obtaining payments have been exhausted with the exception of cases in which the costs of collection exceed collectible funds.

DEPARTMENT / AGENCY: \_\_\_\_\_

\_\_\_\_\_  
Signature of Department or Agency Director

\_\_\_\_\_  
Date

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**SUMMARY PAGE**

Receipt Account Number	Category of Uncollectible Accounts Receivable	Amount
TOTAL .....		\$

State of Rhode Island  
Department of Administration

OFFICE OF ACCOUNTS AND CONTROL

**REPORT OF UNCOLLECTIBLE ACCOUNTS RECEIVABLE**

In filling out the following pages, please complete all, using the explanatory codes listed below:

**EXPLANATORY CODES:**

A ..... Death of Payee  
B ..... Unknown Location of Payee  
B-1 ..... Payee Located Out of State  
C ..... Bankruptcy or Receivership  
C-1 ..... No Assets Collectible  
D ..... Costs of Collection Exceed Benefits  
E ..... Error in Billing  
E-1 ..... Billing in Dispute  
E-2 ..... Settlement  
F ..... Other (Please Explain)  
G ..... Misc  
H ..... 2000 Days/Older

**COLLECTION PROCEDURES CODES**

A ..... In-House Collection Procedure  
B ..... In-House Procedures and Professional Collectors  
C ..... No Extraordinary Collection Efforts (Please Explain)

The detailed, step-by-step procedures for in-house collections is required and should be reported below (or on a separate sheet to be submitted with the Report of Uncollectible Accounts Receivable):

**DETAIL OF IN-HOUSE PROCEDURES**

<i><b>STEP</b></i>	<i><b>DESCRIPTION</b></i>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

State of Rhode Island  
Department of Administration  
OFFICE OF ACCOUNTS AND CONTROL  
DETAIL OF UNCOLLECTIBLE ACCOUNTS

DEPARTMENT / AGENCY \_\_\_\_\_

AMOUNT	RECEIPT ACCOUNT NUMBER AND TITLE	EXPLANATORY CODE	COLLECTION PROCEDURES CODES	LENGTH OF TIME UNCOLLECTIBLE	FURTHER DESCRIPTION (ATTACH ADDITIONAL SHEETS)

## State of Rhode Island

Department:

**Division/Office:**

**SUMMARY AGING OF ACCOUNTS RECEIVABLE AS OF:**

RECEIPT ACCOUNT:

[illegible]

